

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,)
Plaintiff,) Case No. 21-894
v.)
DANIEL KORREY and)
JENNIFER KORREY,)
Defendants.)

)

COMPLAINT

The United States of America, at the direction of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to reduce to judgment unpaid federal tax liabilities owed by Daniel Korrey and Jennifer Korrey. For its complaint, the United States alleges as follows:

Jurisdiction and Parties

1. The district court has jurisdiction pursuant to 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant Daniel Korrey resides in Eaton County, Michigan, within the jurisdiction of this Court.
3. The defendant Jennifer Korrey resides in Eaton County, Michigan, within the jurisdiction of this Court.

Count I – Claims Against Daniel Korrey to Reduce Income Tax Liabilities to Judgment

4. A delegate of the Secretary of the Treasury made assessments against Daniel Korrey for income taxes for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of October 22, 2021, including assessed and accrued late-

filing and late-payment penalties under 26 U.S.C. § 6651 or penalties for failure to make estimate tax payments under 26 U.S.C. § 6654, costs and statutory interest, and after applying any abatements, payments, and credits, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 10/22/2021
12/31/2002	10/24/2011	Tax	\$13,858.00	\$27,732.17
12/31/2012	11/17/2014	Tax	\$812.00	\$1,511.31
Total				\$29,243.48

5. Notice of the liabilities described in paragraph 4 was given to, and payment demanded from Daniel Korrey.

6. Despite proper notice and demand, Daniel Korrey failed, neglected, or refused to fully pay the liabilities, and after application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$29,243.48, plus statutory additions and interest accruing from and after October 22, 2021.

Count II – Claims Against Daniel Korrey and Jennifer Korrey to Reduce Income Tax Liabilities to Judgment

7. A delegate of the Secretary of the Treasury made joint assessments against Daniel Korrey and Jennifer Korrey for income taxes for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of October 22, 2021, including assessed and accrued late-filing and/or late-payment penalties under 26 U.S.C. § 6651 or penalties for failure to make estimated tax payments under 26 U.S.C. § 6654, costs, and statutory interest, and after applying any abatements, payments, and credits, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 10/22/2021
12/31/2015	06/06/2016	Tax	\$5,738.00	\$7,194.51
12/31/2016	06/05/2017	Tax	\$30,457.00	\$45,649.87
12/31/2017	08/27/2018	Tax	\$10,216.00	\$34,231.24
Total				\$87,075.62

8. Notice of the liabilities described in paragraph 7 was given to, and payment demanded from, Daniel Korrey and Jennifer Korrey.

9. Despite proper notice and demand, Daniel Korrey and Jennifer Korrey failed, neglected or refused to fully pay the liabilities, and after application of all abatements, payments, and credits, they remain liable, jointly and severally, to the United States in the amount of \$87,075.62, plus statutory additions and interest accruing from and after October 22, 2021.

WHEREFORE, the plaintiff United States of America requests the following relief:

A. Judgment against the defendant Daniel Korrey for income tax liabilities for the periods ending December 31, 2002, and 2012, in the amount of \$29,243.48, plus statutory additions and interest accruing from and after October 22, 2021, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

B. Judgment against the defendants Daniel Korrey and Jennifer Korrey, jointly and severally, for income tax liabilities for the periods ending December 31, 2015, 2016, and 2017, in the amount of \$87,075.62, plus statutory additions and interest accruing from and after October 22, 2021, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c); and

C. The United States of America shall recover its costs and be awarded other such and further relief as the Court determines is just and proper.

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